THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

And

THE HON'BLE MR JUSTICE C.V. RAMULU

W.P. No.22665 OF 2001

DATE: 25-08-2005

Between:

M/s. Bharat Metal Box Company Ltd.,
Rep. by its Managing Director, C.P. Agarwal,
Chaknawadi, Hyderabad. .. Petitioner

And

The Commercial Tax Officer,
Mehdipatnam Circle, Hyderabad
& two others .. Respondent

ORDER:(Per Hon'ble Mr. Justice B. Sudershan Reddy)

This Writ Petition is directed against the conditional stay order, dated 27-09-2001, passed by the 3rd respondent – Joint Commissioner (CT) (L), A.P., Hyderabad.

The contention of the petitioner is that the Industry had become sick within the meaning of B.I.F.R. (Board for Industrial Financial Restructure),

therefore no coercive steps can be taken for release of any tax whatsoever. It is for that reason, according to the learned counsel for the petitioner, the petitioner could not comply with the conditional order passed by the 3rd respondent.

Be that as it may, this Court vide its order, dated
02-11-2001, directed the respondents not to take any coercive steps to recover the disputed tax amount and that order is subsisting even as on today. At this point of time, it would be inappropriate to make the petitioner to comply with the conditional stay order granted by the 3rd respondent.

For the aforesaid reasons, the Writ Petition is disposed of directing the respondents not to take any coercive steps for recovery of the disputed tax amount from the petitioner during the pendency of the appeal preferred by him before the Board for Industrial Financial Restructure Sales Tax Appellate Tribunal.

The Appellate Tribunal is directed to dispose of the appeal as expeditiously as possible preferably within a period of three months from the date of receipt of a copy of this order.

The Writ Petition is accordingly disposed of without any order as to costs.

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B. SUDERSHAN REDDY, J

Date:25-08-2005.

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C.V. RAMULU, J

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